

SENATE BILL 3205
By Tracy

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, Part 3, relative to sales and use taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-329(a), is amended by deleting subdivision (14) in its entirety.

SECTION 2. Tennessee Code Annotated, Title 67, Chapter 6, Part 3, is amended by adding the following language as a new section:

§67-6-3__.

The sale at retail, use, consumption, distribution and storage for use or consumption in this state of any instrument or device designed for or represented as aiding, improving or correcting defective human hearing and any parts, attachments or accessories of such an instrument or device is specifically exempted from the tax imposed by this chapter.

SECTION 3. This act shall take effect July 1, 2006, the public welfare requiring it.